

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On April 25, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, (iii) upon the parties listed on Exhibit C hereto via facsimile and (iv) upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

Debtors' Statement of Disputed Issues With Respect to Proofs of Claim Nos. 10911 and 11114 (MG Corporation and Universal Tool & Engineering Company, Inc.) ("Statement of Disputed Issues MG Corp and Universal Tool") (Docket No. 7788) [a copy of which is attached hereto as Exhibit E]

Dated: May 1, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 1st day of May, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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EXHIBIT B

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Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	419-255-9121	Counsel to ZF Group North America Operations, Inc.
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	850-763-8425	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601	312-861-2000	312-861-2200	Counsel to Lunt Manufacturing Company
Lord, Bissell & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	212-947-1202	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	908-722-0755	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	216-579-0212	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	312-849-2021	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
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Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	213-312-2001	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
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Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	212-806-6006	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts counsel to Debtors
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EXHIBIT D

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Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
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Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO

EXHIBIT E

Hearing Date: June 22, 2007
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- - x
In re : Chapter 11
: .
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: .
: (Jointly Administered)
Debtors. : .
----- - x

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT
TO PROOFS OF CLAIM NOS. 10911 AND 11114
(MG CORPORATION AND UNIVERSAL TOOL & ENGINEERING COMPANY, INC.)

("STATEMENT OF DISPUTED ISSUES -MG CORP AND UNIVERSAL TOOL")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proofs Of Claim Nos. 10911 (MG) and 11114 (UTE) (this "Statement of Disputed Issues"), and respectfully represent as follows:

Background

1. MG Corporation ("MG") filed proof of claim number 10911 ("Proof of Claim No. 10911") against Delphi on July 26, 2006. Proof of Claim No. 10911 asserts an unsecured claim in the amount of \$16,520.43 (the "MG Claim") allegedly based on unpaid invoices for labor and materials provided by MG for, among other things, the installation of lead acid equipment and lithium polymer parts.

2. Universal Tool & Engineering Company, Inc. ("UTE") filed proof of claim number 11114 ("Proof of Claim No. 11114") against Delphi on July 26, 2006. Proof of Claim No. 11114 asserts an unsecured claim in the amount of \$120,077.19 (the "UTE Claim") allegedly based on unpaid invoices for, among other things, the development of batteries.

3. The Debtors objected to the MG and UTE Claims pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject to Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

4. On November 22, 2006, MG filed its Response To Third Omnibus Claims Objection (Claim No. 10911) (Docket No. 6010) and on November 22, 2006, UTE filed its

Response To Third Omnibus Claims Objection (Claim Nos. 6878, 11114, and 2175) (Docket No. 5878).

Disputed Issues

5. The Debtors believe that MG is not a creditor of the Debtors and dispute that MG is the holder of a valid "claim" against the Debtors as such term is defined in section 101(5) of chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). Specifically, section 101(5) of the Bankruptcy Code defines a "claim" as a "right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured." 11 U.S.C. § 101(5).

6. MG has not shown, and cannot show, that it had, as of the October 8, 2005 petition date, a right to payment from the Debtors. The Debtors' books and records do not reflect the existence of the MG Claim or any contractual relationship or other direct connection between the Debtors and MG. Accordingly, MG did not have a right to payment from the Debtors on the Petition Date, and the Claim should be disallowed and expunged.

7. The Debtors believe that UTE is a creditor of the Debtors but dispute the amount of the UTE Claim asserted against the Debtors. Specifically, UTE has asserted a claim in the amount of \$120,077.19. However, the UTE Claim is not substantiated by the Debtors' books and records, which reflect an amount owing to UTE by the Debtors of \$76,511.87. UTE has not shown, and cannot show, that it had, as of the October 8, 2005 petition date, a right to payment from the Debtors in the overstated amount of \$120,077.19.

8. Accordingly, the asserted amount of the overstated UTE Claim should be modified.

Reservation of Rights

9. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the MG Claim, (b) modifying the asserted amount of the overstated UTE Claim to the dollar amount of \$76,511.87, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
April 25, 2007

SKADDEN, ARPS, SLATE, MEAGHER
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